

ORDINANCE NO. 2159

AN ORDINANCE LEVYING A CITY RETAILERS' SALES TAX IN THE AMOUNT OF ONE-HALF OF ONE PERCENT (.5%) WITHIN THE CITY OF GARDNER, KANSAS

WHEREAS, pursuant to K.S.A. 12-187(e), the city of Gardner, Kansas (the "City"), submitted to the qualified electors of the City the question of levying a retailers' sales tax in the amount of .5% for a period of 10 years in the City, such tax to be collected by the Kansas Department of Revenue with the revenue returned to the City to be used for improvements to the City's infrastructure, including park and recreation facilities;

WHEREAS, a mail ballot election held in the City on June 7, 2005, more than a majority of the qualified electors of the City voting at the election on the question voted in favor of the proposition; and

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF GARDNER, KANSAS, AS FOLLOWS:

Section 1. A city retailers' sales tax in the amount of one-half of one percent (.5%) is hereby levied in the City in accordance with K.S.A. 12-187(e) and K.S.A. 12-187(f). Such retailers' sales tax shall take effect on January 1, 2006, or the earliest date thereafter that the Kansas Department of Revenue can begin collecting such tax.

Section 2. Except as may otherwise be provided by law, such tax shall be identical in its application and exemptions therefrom to the Kansas Retailers' Sales Tax Act and all laws and administrative rules and regulations of the Kansas Department of Revenue relating to the state retailers' sales tax shall apply to such city retailers' sales tax insofar as such laws and regulations may be made applicable. The services of the Kansas Department of Revenue shall be utilized to administer, enforce and collect such tax.

Section 3. This ordinance shall take effect from and after its passage by the City Council, approval by the Mayor and publication once in the official City newspaper. The City Clerk is hereby directed to deliver to the State Director of Taxation a certified copy of this ordinance, an affidavit of publication of this ordinance and a copy of the canvass of votes at such election prepared by the Johnson County Election Commissioner.

PASSED by the Governing Body of the City and approved by the Mayor on July 18, 2005.

CITY OF GARDNER, KANSAS

(Seal)

Carol Lehman, Mayor

Attest:

Gwen Scott, City Clerk